

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,

Petitioner,

v.

Civil Action No. 15-mc-4

PAUL A. STROUSE,

Respondent.

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), and by its attorneys, James L. Santelle, United States Attorney for the Eastern District of Wisconsin, and Michael A. Carter, Assistant United States Attorney for said district, avers to this Court, upon information and belief, as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, of the United States Code, to judicially enforce an Internal Revenue Service summons.

2. Kevin Blaha is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Division, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Paul A. Strouse, resides or is found at 9265 N. Spruce Road, Milwaukee, Wisconsin 53217, within the jurisdiction of this court.

4. Revenue Officer Kevin Blaha is conducting an investigation into (a) the tax liability of Paul A. Strouse for the years 2009, 2010, 2011, and 2012, as well as (b) the collectability of the tax liability of Paul A. Strouse for the years 2008, 2009, 2010, 2011, and 2012, as is set forth in the Declaration of Revenue Officer Kevin Blaha attached hereto as Exhibit 1.

5. The respondent, Paul A. Strouse, is in possession and control of testimony and other documents concerning the above-described investigation.

6. On August 5, 2014, Internal Revenue Service summonses were issued by Revenue Officer Kevin Blaha directing the respondent, Paul A. Strouse, to appear before Revenue Officer Kevin Blaha on October 1, 2014, at 9:30 am at N14 W24200 Tower Place, Waukesha, Wisconsin 53187, to testify and to produce books, records, and other data described in the summons. An attested copy of each of the summons was personally served on the respondent, Paul A. Strouse, by Revenue Officer Kevin Blaha, on August 15, 2014. The summonses are attached and incorporated as Exhibits 2 and 3.

7. On October 1, 2014, the respondent, Paul A. Strouse, did not appear in response to the summonses. The respondent's refusal to comply with the summonses continues to date as is set forth in the declaration of Revenue Officer Kevin Blaha attached as Exhibit 1.

8. The books, papers, records, or other data sought by the summonses are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summonses in order to (a) investigate properly the tax liability of Paul

A. Strouse for the years 2009, 2010, 2011, and 2012, as well as (b) the collectability of the tax liability of Paul A. Strouse for the years 2008, 2009, 2010, 2011, and 2012, as is evidenced by the declaration of Kevin Blaha attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Paul A. Strouse, to show cause, if any, why respondent should not comply with and obey the aforementioned summonses and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Paul A. Strouse, to obey the aforementioned summonses and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summonses before Revenue Officer Kevin Blaha or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Kevin Blaha, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Dated this 26th day of January, 2015

JAMES L. SANTELLE
United States Attorney

By: s/Michael A. Carter

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